

110TH CONGRESS
1ST SESSION

H. R. 2715

To amend the Internal Revenue Code of 1986 to include heavier vehicles
in the limitation on the depreciation of certain luxury automobiles.

IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2007

Mr. BLUMENAUER (for himself, Mr. MARKEY, Mr. EMANUEL, and Ms. SCHWARTZ) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to include
heavier vehicles in the limitation on the depreciation of
certain luxury automobiles.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCLUSION OF HEAVIER VEHICLES IN LIMITA-**
4 **TION ON DEPRECIATION OF CERTAIN LUX-**
5 **URY AUTOMOBILES.**

6 (a) IN GENERAL.—Subparagraph (A) of section
7 280F(d)(5) of the Internal Revenue Code of 1986 (defin-
8 ing passenger automobile) is amended by striking clauses
9 (i) and (ii) and inserting the following new clauses:

1 “(i) which is primarily designed or
2 which can be used to carry passengers over
3 public streets, roads, or highways (except
4 any vehicle operated exclusively on a rail or
5 rails), and

6 “(ii) which is rated at 14,000 pounds
7 unloaded gross vehicle weight or less.”.

8 (b) EXCEPTION.—Subparagraph (B) of section
9 280F(d)(5) of such Code is amended by striking “and”
10 at the end of clause (ii), by redesignating clause (iii) as
11 clause (iv), and by inserting after clause (ii) the following
12 new clause:

13 “(iii) any vehicle which—

14 “(I) is designed for more than 9
15 individuals in seating rearward of the
16 driver’s seat,

17 “(II) is equipped with an open
18 cargo area, or a covered box not read-
19 ily accessible from the passenger com-
20 partment, of at least 72.0 inches in
21 interior length, or

22 “(III) has an integral enclosure,
23 fully enclosing the driver compartment
24 and load carrying device, does not
25 have seating rearward of the driver’s

1 seat, and has no body section pro-
2 truding more than 30 inches ahead of
3 the leading edge of the windshield,
4 and”.

5 (c) CONFORMING AMENDMENT.—Subsection (b) of
6 section 179 of such Code is amended by striking para-
7 graph (6).

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to property placed in service after
10 the date of the enactment of this Act.

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